

## SUBCHAPTER F—PROCEDURE AND ADMINISTRATION

### PART 300—USER FEES

Sec.

300.0 User fees; in general.

300.1 Installment agreement fee.

300.2 Restructuring or reinstatement of installment agreement fee.

AUTHORITY: 31 U.S.C. 9701.

SOURCE: T.D. 8589, 60 FR 8299, Feb. 14, 1995, unless otherwise noted.

#### **§ 300.0 User fees; in general.**

(a) *In general.* The regulations in this part 300 are designated the User Fee Regulations and provide rules relating to user fees under 31 U.S.C. 9701.

(b) *Applicability.* User fees are imposed on the following services:

(1) Entering into an installment agreement.

(2) Restructuring or reinstating an installment agreement.

(c) *Effective date.* This part 300 is effective March 16, 1995.

#### **§ 300.1 Installment agreement fee.**

(a) *Applicability.* This section applies to installment agreements under section 6159 of the Internal Revenue Code.

(b) *Fee.* The fee for entering into an installment agreement is \$43.

(c) *Person liable for fee.* The person liable for the installment agreement fee is the taxpayer entering into an installment agreement.

#### **§ 300.2 Restructuring or reinstatement of installment agreement fee.**

(a) *Applicability.* This section applies to installment agreements under section 6159 of the Internal Revenue Code that are in default. An installment agreement is deemed to be in default when a taxpayer fails to meet any of the conditions of the installment agreement.

(b) *Fee.* The fee for restructuring or reinstating an installment agreement is \$24.

(c) *Person liable for fee.* The person liable for the restructuring or reinstatement fee is the taxpayer that has an installment agreement restructured or reinstated.

### PART 301—PROCEDURE AND ADMINISTRATION

#### Information and Returns

##### RETURNS AND RECORDS

##### RECORDS, STATEMENTS, AND SPECIAL RETURNS

Sec.

301.6001-1 Notice or regulations requiring records, statements, and special returns.

##### TAX RETURNS OR STATEMENTS

##### *General Requirement*

301.6011-1 General requirement of return, statement, or list.

301.6011-2 Required use of magnetic media.

##### *Income Tax Returns*

301.6012-1 Persons required to make returns of income.

301.6013-1 Joint returns of income tax by husband and wife.

301.6014-1 Income tax return—tax not computed by taxpayer.

301.6015-1 Declaration of estimated income tax by individuals.

301.6016-1 Declarations of estimated income tax by corporations.

301.6017-1 Self-employment tax returns.

##### *Estate and Gift Tax Returns*

301.6018-1 Estate tax returns.

301.6019-1 Gift tax returns.

##### *Miscellaneous Provisions*

301.6020-1 Returns prepared or executed by district directors or other internal revenue officers.

301.6021-1 Listing by district directors of taxable objects owned by nonresidents of internal revenue districts.

##### INFORMATION RETURNS

##### *Information Concerning Persons Subject to Special Provisions*

301.6031-1 Return of partnership income.

301.6032-1 Returns of banks with respect to common trust funds.

301.6033-1 Returns by exempt organizations.

301.6034-1 Returns by trusts described in section 4947(a)(2) or claiming charitable or other deductions under section 642(c).

301.6035-1 Returns of officers, directors, and shareholders of foreign personal holding companies.

301.6036-1 Notice required of executor or of receiver or other like fiduciary.

301.6037-1 Return of electing small business corporation.